

WACOSA
Statement of Activities
9/30/2020

	Actual (September 2020)	YTD Actual (Jan 2020 - Sept 2020)	Actual (September 2019)	YTD Last Year (Jan 2019 - Sept 2019)
Revenue & Support				
Program Support				
4000 - Medical Assistance Per Diem	\$134,211.95	\$1,534,418.75	\$503,371.78	\$4,531,246.30
4100 - County Per Diem	\$17,895.70	\$121,409.30	\$35,137.61	\$333,792.53
4200 - School Per Diem	\$475.80	\$2,594.79	\$0.00	\$5,013.24
4300 - Private Pay Per Diem	\$14,259.47	\$91,052.84	\$15,706.27	\$139,150.77
4400 - DEED State Grant Income	\$9,013.76	\$64,151.71	\$9,720.65	\$110,590.54
4420 - Vocational Rehab Services	\$7,509.28	\$74,702.66	\$17,881.50	\$153,126.25
	<u>\$183,365.96</u>	<u>\$1,888,330.05</u>	<u>\$581,817.81</u>	<u>\$5,272,919.63</u>
Vocational (Business) Revenues				
4500 - Community Crew Income	\$24,366.12	\$206,661.83	\$53,086.99	\$511,434.09
4510 - Can Do! Crew Income	\$0.00	\$0.00	\$0.00	\$7,765.27
4530 - Production Income	\$20,176.64	\$162,098.67	\$28,482.22	\$384,258.36
4540 - Plastic Recycling Income	\$1,035.00	\$8,187.27	\$917.25	\$11,676.19
4560 - Shred Income	\$17,335.12	\$149,615.26	\$14,953.55	\$166,757.60
4580 - Shred Recycling Income	\$6,120.29	\$29,363.12	\$0.00	\$51,632.59
4590 - Other Vocational Income	\$150.00	\$1,200.00	\$180.00	\$1,305.00
4600 - ThriftWorks! Retail Income	\$36,271.30	\$193,391.08	\$32,451.40	\$285,105.04
4610 - ThriftWorks! Recycling Income	\$444.00	\$2,249.14	\$259.44	\$3,301.39
	<u>\$105,898.47</u>	<u>\$752,766.37</u>	<u>\$130,330.85</u>	<u>\$1,423,235.53</u>
Public Support				
4700 - Donations - Grants Awarded	\$277,061.25	\$384,353.25	\$0.00	\$24,732.00
4710 - Donations - Undesignated	\$4,577.30	\$38,966.36	\$967.47	\$38,074.15
4720 - Donations - Designated	\$9,425.00	\$175,767.00	\$1,030.00	\$209,330.00
4740 - Fundraising Events	\$1,120.00	\$37,385.38	\$340.00	\$27,176.78
	<u>\$292,183.55</u>	<u>\$636,471.99</u>	<u>\$2,337.47</u>	<u>\$299,312.93</u>
Investment Revenue				
4800 - Interest Income - Savings	\$65.61	\$1,838.04	\$445.97	\$4,811.92
4810 - Interest & Div Income - Short	\$4,900.17	\$50,542.77	\$8,875.43	\$52,532.65
4830 - Realized Gain (Loss) - Short	(\$2,070.00)	(\$10,222.40)	\$3,297.25	\$2,272.25
4835 - Unrealized Gain(Loss) - Short	(\$1,279.86)	\$8,968.41	(\$5,418.31)	\$15,641.94
4840 - Interest & Div Income - Long	\$255.65	\$2,755.78	\$354.70	\$3,466.06
4860 - Realized Gain (Loss) - Long	\$0.00	\$2,519.19	\$0.00	\$2,575.13
4865 - Unrealized Gain(Loss) - Long	(\$2,331.92)	\$1,592.72	\$561.49	\$11,424.37
4895 - Investment Fees	(\$959.87)	(\$8,548.53)	(\$936.50)	\$8,310.04
	<u>(\$1,420.22)</u>	<u>\$49,445.98</u>	<u>\$7,180.03</u>	<u>\$84,414.28</u>
Miscellaneous Income				
4900 - Miscellaneous Income	(\$145.22)	\$4,223.78	\$295.92	\$4,793.93
4910 - Gain(Loss) Sale of Fixed Asset	\$0.00	\$0.00	\$0.00	-\$16,595.00
	<u>\$579,882.54</u>	<u>\$3,331,238.17</u>	<u>\$721,962.08</u>	<u>\$7,068,081.30</u>
Total Support and Revenue				
Cost Of Sales				
5010 - Material Breakage			(\$749.47)	-\$2,885.72
Total - Cost Of Sales	\$0.00	\$0.00	(\$749.47)	-\$2,885.72
Gross Profit	\$579,882.54	\$3,331,238.17	\$722,711.55	\$7,070,967.02

Program revenue through the third quarter of 2020 was down 64% compared to the same period of 2019. The reason being was WACOSA temporarily closed March 19, 2020 and was slowly allowed to open at limited compacity. We are currently at operating at 32% compacity. The state average is 23%

Vocational revenue through the third quarter of 2020 was down 47% compared to the same period of 2019. The reason being was the loss of Electrolux, smaller or reduced cleaning contracts and Thriftworks temporarily closing on March 19, 2020. Currently we are running at 81%.

Donation revenue through the third quarter of 2020 was up 213% more than the same period of 2019. The reason being was the receipt of a the Covid related grants that have been received. The PPP loan is still on the balance sheet until is

March investment income through the third quarter of 2020 was down to the same period of 2019.

	Actual (September 2020)	YTD Actual (Jan 2020 - Sept 2020)	Actual (September 2019)	YTD Last Year (Jan 2019 - Sept 2019)
Expenditures				
Staff Wages & Related Costs				
6000 - Staff Wages	\$287,533.17	\$3,146,658.54	\$402,498.15	\$3,672,667.05
6005 - Staff PTO Accruals	\$4,140.32	(\$11,574.55)	\$6,006.78	-\$11,564.30
6010 - Staff Payroll Taxes	\$20,147.21	\$221,979.40	\$28,718.34	\$262,364.69
6015 - Staff Unemployment Benefits	\$0.00	\$1,868.05	\$4,179.73	\$5,938.80
6020 - Staff Work Comp Insurance	\$7,822.83	\$91,561.60	\$13,371.67	\$122,577.72
6025 - Staff Health & Life Benefits	\$90,267.24	\$697,223.19	\$63,235.92	\$552,888.30
6030 - Staff Health Reimbursement	(\$40,365.01)	(\$134,475.42)	(\$11,287.63)	-\$97,672.61
6035 - Staff Dental Benefits	\$3,175.32	\$31,281.24	\$3,058.60	\$27,934.42
6040 - Staff Dental Reimbursement	(\$1,688.96)	(\$18,505.76)	(\$1,932.64)	-\$17,316.41
6045 - Staff 401(k) Match & Fees	\$5,768.79	\$58,679.35	\$5,208.12	\$48,626.64
6050 - Other Staff Benefits	\$391.83	\$7,684.61	\$371.16	\$10,830.13
6070 - Staff Continued Education	(\$260.00)	\$6,126.85	\$635.00	\$11,711.27
6075 - Mileage Reimbursement	\$590.97	\$4,347.33	\$1,995.60	\$14,797.63
6080 - Travel, Meals and Lodging	\$0.00	\$188.36	\$53.55	\$1,525.67
	<u>\$377,523.71</u>	<u>\$4,103,042.79</u>	<u>\$516,112.35</u>	<u>\$4,605,309.00</u>
Client Wages & Related Costs				
6100 - Client Wages	\$34,334.41	\$263,809.72	\$72,727.48	\$732,846.15
6105 - EE Client PTO Accruals	\$35.42	(\$7,215.75)	(\$403.88)	-\$1,168.07
6110 - Client Payroll Taxes	\$2,626.48	\$20,181.45	\$5,563.67	\$56,062.90
6120 - Client Work Comp Insurance	\$1,749.26	\$13,299.86	\$3,521.25	\$36,263.83
	<u>\$38,745.57</u>	<u>\$290,075.28</u>	<u>\$81,408.52</u>	<u>\$824,004.81</u>
Program & Office Supplies				
6200 - Program & Office Supplies	\$2,783.61	\$50,599.67	\$7,267.48	\$75,778.54
Building & Equipment Costs				
6300 - Equipment Under \$1,000	\$6,677.19	\$14,919.46	\$3,313.65	\$17,332.57
6310 - Equipment Maintenance	\$374.49	\$9,082.61	\$1,239.04	\$10,673.58
6320 - Building Rent	\$2,211.71	\$23,405.39	\$0.00	\$18,090.06
6330 - Telephone	\$3,978.10	\$37,452.16	\$2,805.31	\$19,669.15
6340 - Utilities	\$9,361.58	\$92,902.24	\$15,244.81	\$129,502.93
6350 - Building Supplies	\$399.11	\$14,434.50	\$2,453.24	\$22,270.73
6360 - Building & Ground Maintenance	\$1,229.02	\$15,963.95	\$444.54	\$10,019.07
6370 - Snow & Lawn Care	\$0.00	\$8,200.00	\$0.00	\$26,233.00
6380 - General Insurance	\$5,046.92	\$46,946.84	\$4,547.52	\$41,339.57
6390 - Mortgage Interest	\$3,225.12	\$29,229.45	\$3,432.98	\$30,938.00
	<u>\$32,503.24</u>	<u>\$292,536.60</u>	<u>\$33,481.09</u>	<u>\$326,068.66</u>
Advertising & Public Relations				
6400 - Public Relations	\$500.00	\$10,755.07	\$3,774.82	\$25,109.25
6410 - Fundraising Expenses	\$459.86	\$7,646.46	\$150.92	\$6,980.51
6420 - Personnel Advertising	\$0.00	\$99.15	\$0.00	\$345.00
6430 - Advertising	\$1,315.80	\$8,326.78	\$3,176.75	\$14,826.51
	<u>\$2,275.66</u>	<u>\$26,827.46</u>	<u>\$7,102.49</u>	<u>\$47,261.27</u>
Transportation Costs				
6500 - Contracted Transportation	\$198.24	\$36,118.93	\$15,684.07	\$137,748.23
6510 - Vehicle Fuel	\$6,170.69	\$44,037.98	\$11,135.13	\$102,956.45
6515 - Fuel Tax Credit Refund	(\$900.89)	(\$5,627.92)	(\$1,244.88)	-\$11,466.99
6520 - Vehicle Maintenance	\$11,154.65	\$57,822.71	\$5,071.15	\$90,115.06
6530 - Vehicle Insurance	\$3,218.65	\$25,220.56	\$3,117.71	\$27,716.46
6540 - Vehicle Licenses	\$0.00	\$794.09	\$113.00	\$170.00
6550 - Vehicle Lease Expense	\$487.23	\$4,385.07	\$487.23	\$4,745.04
6560 - Vehicle Lease Interest Expense	\$285.85	\$2,925.35	\$451.96	\$3,829.92
	<u>\$20,614.42</u>	<u>\$165,676.77</u>	<u>\$34,815.37</u>	<u>\$355,814.17</u>
Miscellaneous Expenses				
6800 - Professional Fees	\$1,614.38	\$113,080.23	\$2,838.58	\$135,777.98
6810 - Postage & Shipping	\$424.45	\$6,645.16	\$1,126.20	\$7,829.71
6820 - Dues & Licensing	\$11,881.77	\$17,960.03	\$631.15	\$12,316.84
6830 - Bad Debts	\$0.00	\$0.00	(\$2.59)	-\$2.90
6840 - Board Expenses	\$170.62	\$250.45	\$202.81	\$1,528.64

Staff wages and costs (includes health/life benefits) through the third quarter of 2020 was down 14% compared to the same period of 2019. The reason for this decrease was layoff of the staff due to Covid and only being able to bring back the clients in a limited compacity. Employees were paid from the temporary closure of WACOSA on March 19, 2020 through the beginning of July.

Health Insurance/Life Benefits through the third quarter of 2020 was \$107532 more than the same period of 2019. The reason for this increase was that we paid for some outstanding medical expenses that occurred in 2019 and were paid in 2020. We also had a couple of large claims.

Client Wages and Cost through the third quarter of 2020 was down 65% compared to the same period of 2019. The reason for the decrease was the temporarily closing of WACOSA in March, fewer jobs then what were available in 2019, and being limited on the number of clients that can work due to Covid.

Transportation costs through the third quarter of 2020 was down 53% compared to the same period of 2019. The reason for the decrease was the temporary closure, and contracted transportation not billing for routes.

	Actual (September 2020)	YTD Actual (Jan 2020 - Sept 2020)	Actual (September 2019)	YTD Last Year (Jan 2019 - Sept 2019)
6850 - Subscriptions	\$171.78	\$534.66	\$27.00	\$540.00
6890 - Miscellaneous	\$6,536.14	\$14,446.10	\$1,296.49	\$10,043.23
	\$20,799.14	\$152,916.63	\$6,119.64	\$168,033.50
Depreciation				
6900 - Depreciation	\$32,720.49	\$315,909.52	\$35,339.01	\$297,340.29
6910 - Amortization	\$271.49	\$2,443.41	\$271.49	\$2,443.41
Total Functional Expenses	\$528,237.33	\$5,400,028.13	\$721,917.44	\$6,702,053.65
Change in Net Assets	\$51,645.21	(\$2,068,789.96)	\$794.11	\$368,913.37